

ADMINISTRATION**Procedure**

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Volunteer dept.; equipment; sales tax, state; exclusion SB 3

FIRE PROTECTION & OFFICERS**Firefighters & Fire Departments**

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REVENUE & TAXATION**Sales & Use Tax, State - Exemptions**

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Food product, youth organization	HB	30
Meals; ed./medical/mental institution; ed./religious/medical org	HB	51
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Meals; ed./medical/mental institution; edu/religious/medical org	SB	3
Medical device/appliance; applicability	HB	51
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Medical device/appliance; applicability	SB	3
Motor vehicle, adaptive driving equipment/modification; applicability	SB	3
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Nonprofit org., camp/retreat facility	HB	42
Nonprofit org., donated goods sale	HB	43
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Nonprofit/civic assn., membership fee/dues	HB	44
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REVENUE & TAXATION**Tax Credits (usually see specific tax)**

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Taxes (see also specific tax)

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WATER & WATERWAYS**Boats/Ships/Vessels**

Purchase/supply/lubricant/fuel/repair, commercial fishermen; sales tax exemptic	HB	4
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WILDLIFE & FISHERIES**Fishermen - Commercial**

Boat; gasoline/fuel purchase; individual income tax, credit	HB	32
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Vessel/lubricant/supply/fuel/repair purchase; sales tax, state; exemption	HB	51
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